



MUNICIPALITY: 1006 Clinton Township - County of Hunterdon ▼ Adopted ▼

Website: www.clintontwpnj.com

Mailing Address:	1225 Route 31
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Municipality:	Lebanon	State:	NJ	Zip:	08833
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First Name	Middle Name	Last Name	Term Expires	Business Email
John		Higgins	12/31/2020	jhiggins@clintontwpnj.com

Jeesse Landon			jlandon@clintontwpnj.com
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Lori Majeski			lmajeski@clintontwpnj.co
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Carla Conner			cconner@clintontwpnj.com
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Warren Korecky			wkorecky@scnco.com
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USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

2019 Calendar Year Property Tax Levies - ALL entities levying property taxes					Current Year 2020 Budget		
	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact	Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	0.405	\$8,699,044.89	15.28%	\$1,609.85	Municipal Purpose Tax	ACTUAL	\$8,911,542.67
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.020	\$429,594.62	0.75%	\$79.49	Municipal Open Space	ACTUAL	\$429,981.82
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	1.192	\$25,595,326.00	44.96%	\$4,738.12	Local School District	ESTIMATED	\$26,105,753.52
Regional School District	0.637	\$13,696,346.00	24.06%	\$2,532.03	Regional School District	ESTIMATED	\$14,164,850.00
County Purposes	0.332	\$7,131,964.82	12.53%	\$1,319.68	County Purposes	ESTIMATED	\$7,274,604.12
County Library	0.033	\$700,337.75	1.23%	\$131.17	County Library	ESTIMATED	\$714,344.50
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.032	\$681,136.19	1.20%	\$127.19	County Open Space	ESTIMATED	\$694,758.91
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
Total (Calendar Year 2019 Budget)					Total ESTIMATED amount to be raised by taxes		
Total Taxable Valuation as of October 1, 2019					Revenue Anticipated, Excluding Tax Levy		
(To be used to calculate the current year tax rate)							
Current Year Average Residential Assessment					Budget Appropriations, before Reserve for Uncollected Taxes		
					Total Non-Municipal Tax Levy		
					Amount to be Raised by Taxes - Before RUT		
					Reserve for Uncollected Taxes (RUT)		
					Total Amount to be Raised by Taxes		
					% of Tax Collections used to Calculate RUT		
					If % used exceeds the actual collection % then		
					reference the statutory exception used		
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USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-18.97%	(\$161,500.00)	\$851,500.00	\$690,000.00	\$690,000.00							
08	Local Revenue	-19.94%	(\$114,543.83)	\$574,543.83	\$460,000.00	\$460,000.00							
09	State Aid (without offsetting appropriation)	1.54%	\$15,266.00	\$990,239.00	\$1,005,505.00	\$1,005,505.00							
08	Uniform Construction Code Fees	-7.61%	(\$45,276.00)	\$595,276.00	\$550,000.00	\$550,000.00							
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	-1.86%	(\$5,488.00)	\$295,488.00	\$290,000.00	\$290,000.00							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-48.47%	(\$164,314.78)	\$338,987.77	\$174,672.99	\$174,672.99							
08	Other Special Items	9.06%	\$74,748.43	\$825,311.32	\$900,059.75	\$900,059.75							
15	Receipts from Delinquent Taxes	-8.53%	(\$37,285.31)	\$437,285.31	\$400,000.00	\$400,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	2.08%	\$181,537.03	\$8,730,005.64	\$8,911,542.67	\$8,911,542.67							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	-0.22%	(\$930.21)	\$430,912.03	\$429,981.82		\$429,981.82						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-1.83%	(\$257,786.67)	\$14,069,548.90	\$13,811,762.23	\$13,381,780.41	\$429,981.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA		Budgeted Full-Time	Positions Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	8.00	6.00	7.29%	\$77,968.00	\$1,068,798.00	\$1,146,766.00	\$1,146,766.00								
21	Land-Use Administration	1.00		8.76%	\$9,000.00	\$102,700.00	\$111,700.00	\$111,700.00								
22	Uniform Construction Code	2.00	3.00	-5.96%	(\$19,000.00)	\$319,000.00	\$300,000.00	\$300,000.00								
23	Insurance			-2.00%	(\$26,800.00)	\$1,336,800.00	\$1,310,000.00	\$1,310,000.00								
25	Public Safety	25.00	3.00	5.37%	\$163,000.00	\$3,037,000.00	\$3,200,000.00	\$3,200,000.00								
26	Public Works	14.00		15.64%	\$166,200.00	\$1,062,400.00	\$1,228,600.00	\$1,228,600.00								
27	Health and Human Services			-72.22%	(\$13,000.00)	\$18,000.00	\$5,000.00	\$5,000.00								
28	Parks and Recreation	1.00		-20.22%	(\$29,900.00)	\$147,900.00	\$118,000.00	\$118,000.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00									
30	Unclassified			-49.94%	(\$283,927.58)	\$568,582.39	\$284,654.81		\$174,672.99	\$109,981.82						
31	Utilities and Bulk Purchases			9.85%	\$39,000.00	\$396,000.00	\$435,000.00	\$435,000.00								
32	Landfill / Solid Waste Disposal			#DIV/0!	\$0.00		\$0.00									
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			-0.96%	(\$12,970.44)	\$1,351,380.86	\$1,338,410.42	\$1,338,410.42								
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	3.00	3.00	7.29%	\$25,000.00	\$343,000.00	\$368,000.00	\$368,000.00								
44	Capital			-69.70%	(\$460,000.00)	\$660,000.00	\$200,000.00	\$200,000.00								
45	Debt			1.24%	\$37,531.00	\$3,028,100.00	\$3,065,631.00	\$2,745,631.00		\$320,000.00						
46	Deferred Charges			#DIV/0!	\$0.00		\$0.00									
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			26.65%	\$147,300.00	\$552,700.00	\$700,000.00	\$700,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00									
Total		54.00	15.00	-1.29%	(\$180,599.02)	\$13,992,361.25	\$13,811,762.23	\$13,207,107.42	\$174,672.99	\$429,981.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION

STRUCTURAL BUDGET IMBALANCES

[illegible]

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2019 Value)				
		# of Parcels	Assessed Value	% of Total
1	Vacant Land	181	\$12,220,500.00	0.57%
2	Residential	4,354	\$1,719,687,800.00	79.99%
3A/3B	Farm	315	\$54,239,800.00	2.52%
4A	Commercial	270	\$181,697,000.00	8.45%
4B	Industrial	9	\$162,716,400.00	7.57%
4C	Apartments	4	\$19,347,900.00	0.90%
5A/5B	Railroad			0.00%
6A/6B	Business Personal Property			0.00%
Total		5,133	\$2,149,909,400.00	100.00%
Average Ratio (%), Assessed to True Value		93.58%		
Equalized Valuation, Taxable Properties		\$2,297,402,650.14		
Total # of property tax appeals filed in 2019		County Tax Board	5.00	
		State Tax Court	1.00	
Number of 2019 County Tax Board decisions appealed to Tax Court		0.00		
Number of pending property tax appeals in State Tax Court		7.00		
Amount paid out by municipality for tax appeals in 2019		\$331,784.18		

Property Tax Assessments - Exempt Properties (October 1, 2019 Value)				
		# of Parcels	Assessed Value	% of Total
15A	Public Schools	6	\$70,314,122.00	22.13%
15B	Other Schools	0	\$0.00	0.00%
15C	Public Property	128	\$197,778,396.00	62.25%
15D	Church and Charities	20	\$22,663,985.00	7.13%
15E	Cemeteries & Graveyards	4	\$703,900.00	0.22%
15F	Other Exempt	50	\$26,266,500.00	8.27%
Total		208	\$317,726,903.00	100.00%
Percentage of Exempt vs. Non-Exempt Properties		14.78%		

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2019 Total Tax Rate
G	Commercial/Industrial Exemption	NONE		
I	Dwelling Exemption			
J	Dwelling Abatement			
K	New Dwelling/Conversion Exemption			
L	New Dwelling/Conversion Abatement			
N	Multiple Dwelling Exemption			
O	Multiple Dwelling Abatement			
Total 5 Yr Exemptions/Abatements		0	0.00	0.00

USER FRIENDLY BUDGET SECTION

Long Term Tax Exemptions

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate
NONE				
Total Long Term Exemptions - Column Total		0.00	0.00	0.00
Mark "X" if Grand Total				

Prior Budget Year's Pavments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate
Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate
Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00

Prior Budget Year's Payments in Lieu of Tax (PILOT) - Long Term Tax Exemptions				
Project Name	Type of Project (use drop-down for data entry)	PILOT Billing	Assessed Value	Taxes if Billed In Full 2019 Total Tax Rate
Total Long Term Exemptions - Column Total		\$0.00	\$0.00	\$0.00
Total Long Term Exemptions - GRAND TOTAL		\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		5.00	17,224.00	\$16,000.00				\$1,224.00
Supervisory Staff (Department Heads & Managers)	12.00	1.00	1,776,120.00	\$1,280,000.00		\$243,200.00	\$155,000.00	\$97,920.00
Police Officers (Including Superior Officers)	25.00	3.00	4,026,890.00	\$2,475,000.00	\$175,000.00	\$638,400.00	\$535,000.00	\$203,490.00
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above	12.00		1,283,200.00	\$800,000.00	\$50,000.00	\$152,000.00	\$220,000.00	\$61,200.00
All Other Non-Union Employees not listed above	5.00	6.00	699,922.00	\$548,000.00		\$50,000.00	\$60,000.00	\$41,922.00
Totals	54.00	15.00	7,803,356.00	\$5,119,000.00	\$225,000.00	\$1,083,600.00	\$970,000.00	\$405,756.00

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or NO

NO

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	16.00	\$11,566.80	\$185,068.80	14.00	\$11,709.12	\$163,927.68
Parent & Child	5.00	\$20,862.72	\$104,313.60	4.00	\$21,710.52	\$86,842.08
Employee & Spouse (or Partner)	6.00	\$21,945.48	\$131,672.88	6.00	\$23,960.04	\$143,760.24
Family	22.00	\$32,297.76	\$710,550.72	22.00	\$33,626.64	\$739,786.08
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	49.00		\$1,131,606.00	46.00		\$1,134,316.08
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	49.00		\$1,131,606.00	46.00		\$1,134,316.08

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

YES
YES

Is prescription drug coverage provided by the SHBP (Yes or No)?

USER FRIENDLY BUDGET SECTION
ACCUMULATED ABSENCE LIABILITY

**Legal basis for benefit
(check applicable items)**

Organization/Individuals Eligible for Benefit	Gross Days of Accumulated Absence	Dollar Value of Compensated Absences	Approved Labor Agreement	Local Ordinance	Individual Employment Agreement
Administration		\$16,524.69			
Police		\$680,597.25			
Construction Code		\$45,807.94			
Department of Public Works		\$68,291.32			
Finance Department		\$36,827.31			
Recreation		\$19,524.42			
Land Administration		\$8,370.17			
Municipal Court		\$6,244.60			
Totals	0.00	\$882,187.70			
Total Funds Reserved as of end of 2019		\$2,453.80			
Total Funds Appropriated in 2020		\$10,000.00			

UFB-9 Accumulated Absence Liability

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

Gross Debt		Deductions	Net Debt	Current Year Budget		2021 Budget	2022 Budget	All Additional Future Years' Budgets
Local School Debt	\$24,340,000.00	\$24,340,000.00	\$0.00	Utility Fund - Principal				
Regional School Debt	\$2,382,331.75	\$2,382,331.75	\$0.00	Utility Fund - Interest				
				Bond Anticipation Notes - Principal	\$77,655.00			
Utility Fund Debt				Bond Anticipation Notes - Interest	\$209,875.00			
0			\$0.00	Bonds - Principal	\$2,015,000.00	\$2,060,000.00	\$2,095,000.00	\$7,700,000.00
0			\$0.00	Bonds - Interest	\$443,101.00	\$377,025.01	\$300,293.75	\$1,346,187.50
0			\$0.00	Loans & Other Debt - Principal				
0			\$0.00	Loans & Other Debt - Interest				
0			\$0.00					
0			\$0.00	Total	\$2,745,631.00	\$2,437,025.01	\$2,395,293.75	\$9,046,187.50
Municipal Purposes				Total Principal	\$2,092,655.00	\$2,060,000.00	\$2,095,000.00	\$7,700,000.00
Debt Authorized	\$79,569.66		\$79,569.66	Total Interest	\$652,976.00	\$377,025.01	\$300,293.75	\$1,346,187.50
Notes Outstanding	\$8,395,000.00	\$1,250,000.00	\$7,145,000.00	% of Total Current Year Budget	19.88%			
Bonds Outstanding	\$13,870,000.00		\$13,870,000.00					
Loans and Other Debt			\$0.00					
Total (Current Year)	\$49,066,901.41	\$27,972,331.75	\$21,094,569.66					
Population (2010 census)	13,478							
Per Capita Gross Debt	\$3,640.52							
Per Capita Net Debt	\$1,565.11							
3 Yr. Average Property Valuation		\$2,280,930,930.67						
Net Debt as % of 3 Year Avg Property Valuation		0.92%						

USER FRIENDLY BUDGET SECTION - SHARED SERVICES PROVIDED AND RECEIVED

[illegible]

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

[illegible]

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
